IN THE CLAIMS:

Please amend the claims as follows:

11. (Amended) The method according to claim 1, wherein the sequentially etching step further forms a line along a boundary between the first region and a second region of the semiconductor substrate by removing the third insulation layer and of the second insulation layer.

14. (Amended) The method according to claim 13 wherein the wet station is a bath type.

15. (Amended) The method according to claim 13 wherein the wet station employs an IPA vapor drier.

Attached is a marked up copy showing the changes made.